

EXHIBIT 8



Tuesday, October 16, 2007



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The Guaranteed Returns® Return Goods Policy for the "ReverseLink One"™ Program

Guaranteed Returns® accepts for return any opened and unopened packages of Rx, scheduled CII to CV*, OTC, and HBC products for over 1000 manufacturers. Many manufactures allow credit for return goods greater than 12 months after the expiration date, damaged, recalled, and in-dated products.

To return merchandise to Guaranteed Returns®, complete the Return Authorization form and ship goods to:

Guaranteed Returns®
100 Colin Drive
Holbrook, NY 11741

Please properly label & number all cartons to be shipped (i.e., 1 of 2, 2 of 2).

Each client receives a list of all creditable & non-creditable items, as well as an estimated credit estimate. All credit estimates and service procedures are determined by manufacturers specifications.

Service fee is deducted from your actual credits.

*To request a DEA 222 Form, please call 1-800-473-2138 or email us at c2s@guaranteedreturns.com. A DEA 222 Form must be issued before we receive your CII products.

Guaranteed Returns® takes full responsibility for all your pharmacy's merchandise received and handled by Guaranteed Returns®. If any merchandise is lost or damaged at Guaranteed Returns®, we will reimburse your pharmacy at full acquisition cost.

The service guarantee relates only to your products that are immediately creditable in your approved program upon receipt by Guaranteed Returns®. Guaranteed Returns® reserves the right to dispose, remit, donate and or otherwise of your products received in other than an immediately creditable state without claim for remuneration. Some restrictions may apply to free of charge pharmaceutical disposal programs. If necessary, we may offset against the balance of the value of any present or future credits.

If your crediting wholesaler fails to make payment for services rendered by Guaranteed Returns®, you are ultimately responsible for service fee(s) to Guaranteed Returns®. Guaranteed Returns® reserves the right to accommodate your wholesaler's billing practices to include the wholesaler's handling/processing/drop ship credit fees as an item separate from the fee of Guaranteed Returns®.

Product outside of policies must be claimed within 30 days of notification. Any product claimed by the customer is not intended for ultimate consumer sale and customer agrees to pay Guaranteed Returns® handling and shipping cost.

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2. Information presented on the non-secure pages is considered public information and may be distributed or copied. Use of appropriate byline/photo/image credits is requested. And information accessible via passwords in secure areas is considered confidential and not for public distribution.
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